



CONTROL NO. _____

If this is an amended plan, please check the box at right; enter original Control No. above } ☐

JOBS TAX CREDIT FOR HIRING PERSONS WITH DISABILITIES BUSINESS PLAN

(1) TAXPAYER _____

(2) TAXPAYER MAILING ADDRESS _____

(3) ACCOUNT NUMBER (FEIN) _____

(4) NEWLY CREATED TENNESSEE JOBS

[illegible]

(5) TENNESSEE JOB SUMMARY

	FISCAL YEAR END	TOTAL WORKERS WITH DISABILITIES AT START OF FISCAL YEAR	TOTAL WORKERS WITH DISABILITIES AT END OF FISCAL YEAR	NET INCREASE IN QUALIFIED JOBS
FULL TIME	_____	_____	_____	_____
PART TIME	_____	_____	_____	_____
TOTAL				

(6) THE STATEMENTS MADE ON THIS BUSINESS PLAN ARE TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF. (THIS BUSINESS PLAN MUST BE SIGNED BY THE TAX-PAYER.)

**SIGN
HERE**

Taxpayer Signature (Do not print or use stamp.)

Title

Date _____

Phone No.

FOR DEPARTMENT USE ONLY



INSTRUCTIONS FOR JOBS TAX CREDIT FOR HIRING PERSONS WITH DISABILITIES BUSINESS PLAN

- Line 1: Indicate the complete name of the taxpayer.
- Line 2: Indicate the taxpayer's mailing address.
- Line 3: Indicate the taxpayer's Federal Employer Identification Number.
- Line 4a: Indicate the fiscal year in which the job was created.
- Line 4b: Indicate the employee's name.
- Line 4c: Indicate the employee's social security number.
- Line 4d: Indicate the state employment incentive program through which the employee receives benefits. Please refer to Section 67-4-2109 (g) (2) (E) of the Tennessee Code Annotated for the specific requirement.
- Line 4e: Indicate "yes" if this is a full time employee and "no" if this is a part time employee.
- Line 4f: Indicate "yes" if the employee is enrolled in a health insurance program through your company and "no" if the employee is not.
- Line 5: Indicate on these lines the number of full and part time persons with disabilities employed by the taxpayer.
- Line 6: **THIS APPLICATION MUST BE SIGNED BY THE TAXPAYER.** Do not print or use a signature stamp.

IMPORTANT INFORMATION

Enacted in 2005 by Public Chapter 490, credits for disabled workers are effective only for tax years ending on or after July 1, 2006. (See Tennessee Code Annotated Section 67-4-2109(g)).

Each question on the business plan must be answered fully.

It is not necessary to make a Required Capital Investment or be a Qualified Business Enterprise as defined in Section 67-4-2109 (c) of the Tennessee Code Annotated to claim a credit for disabled workers.

The actual credit is computed and claimed on Schedule X when the Franchise and Excise tax return is filed.

The amount of the credit is \$2,000 for each qualifying part time job. The credit is \$5,000 for each qualifying full time job when the employee is enrolled in the taxpayer's health insurance plan. The credit is subject to the limits indicated in Section 67-4-2109 (c) (2) (G) of the Tennessee Code Annotated. Any unused credit may be carried forward for up to 15 years.

DUE DATE

Due on or before the last day of the fiscal year in which the employment begins.

MAILING ADDRESS

TENNESSEE DEPARTMENT OF REVENUE
500 DEADERICK STREET
ANDREW JACKSON STATE OFFICE BUILDING
P.O. BOX 190644
NASHVILLE, TENNESSEE 37219-0644

NEED ASSISTANCE?

For tax assistance call, (800) 397-8395 toll free in Tennessee, or if you are located in the Nashville area or out-of-state, call (615) 253-0700. For industrial recruitment information, call the Department of Economic and Community Development toll-free (800) 251-8594 from outside of Tennessee or (615) 741-3282 in Tennessee.